GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Public Services – Commercial Taxes Department – Human Resources – Transfers and posting of Employees – Lifting Ban on transfers – Guidelines / Instructions – Orders – issued.

****

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.Ms.No.170 **Dated:.22/08/2024**

Read the following

1. G.O.Ms.No.75, Finance (HR.I-PLG & Policy) Dept., dt.17.08.2024
2. CCST Ref.No.REV03-16027/49/2024-SECY TO COMM-CCT, Date.21.08.2024.

******

ORDER:-

In the G.O. 1st read above, orders have been issued for transfers and posting of employees and directed that the departments, which have unique operational systems may devise their own transfer guidelines relevant to their departments subject to the condition that such guidelines are not contrary to the guidelines issued in the said G.O.

2. In the reference 2nd read above, the Chief Commissioner of State Tax has stated that in compliance with the directions issued in G.O.1st read above, a detailed set of departmental guidelines has been prepared to ensure a smooth, transparent and efficient transfer process, which balances both administrative needs and the well-being of employees while maintaining the operational continuity of the Department. He emphasized the critical role of the Commercial Tax Department as a major revenue-generator, contributing significantly to the state exchequer. Given the importance of revenue augmentation, it is essential to assign officers with the suitable competence in the appropriate positions. This approach is fundamental to maintaining the department's efficiency and effectiveness in meeting the state's fiscal objectives. Consequently, the transfer guidelines are being issued to ensure that officers are strategically placed in roles that align with and support the department's objectives. The guidelines cover various aspects, including principles for transfers and postings, preferences for certain employee categories, procedures to ensure fair implementation. The Chief Commissioner of State Tax has requested the Government for approval of the transfer guidelines and issue orders to facilitate the implementation of the said guidelines.

3. After careful examination of the proposal submitted by the Chief Commissioner of State Tax in reference 2nd cited, the Government hereby issue the following guidelines for transfers and posting of employees in the Commercial Taxes Department:

I. Principles for Transfers and Postings:

1. The ban on transfers of employees of the Commercial Taxes Department is lifted from **19th August, 2024 to 31st August 2024.**

2. These guidelines shall apply to all Gazetted and Non-Gazetted officers of the Commercial Taxes Department across all cadres.

3. Employees who have completed **five years** of continuous service at a station as of **31st July 2024** shall invariably be transferred. For these

(Contd...2)

File No. REV01-CCSTOCCTE/4/2024-CT-I (Computer No. 2532185)
Generated from eOffice by V. UMA MAHESWARA RAO, ASO1(VUMR)-IC-CT SECTION-REV01, ASSISTANT SECTION OFFICER, REV01-Revenue on 03/03/2025 03:57 pm

transfers, the total duration of service in all cadres or posts at a station will be considered as the period of stay. Such employees shall exercise preference for stations.

4. A "station" refers to a specific place of duty, such as a city, town, or village, rather than the office or institution.

5. Employees other than those who have completed 5 years of stay at the station shall also be eligible for transfer on administrative exigencies or personal requests. Such employees, too, shall exercise preferences for stations.

6. Based on administrative exigencies, the CCST will decide on transfers to and from the Head Office/ Regional Office/ Office of 1st Appellate Authorities/Office of SR before VAT Appellate Tribunal.

7. In case of all the Gazetted and Non-Gazetted officers who are on deputation / on duty (to work in places other than the original place of posting), their service tenure would be counted from the date of joining in the original place of posting for current transfers.

8. However, in certain Divisions/Nodal Divisions/ Districts where it is difficult to get a matching number of vacancies in a duty station to effect transfers, transfers will be effected between divisions located in the same 'Station' viz., Guntur/Vijayawada/Visakhapatnam. In remaining Stations, transfers shall be effected among stations.

9. Preference shall be given to the following categories:

i. Visually challenged employees.

ii. Employees who have mentally challenged children and are seeking a transfer to a station where relevant medical facilities are available.

iii. Employees seeking transfer on medical grounds (pertaining to self, spouse, or dependent children), on account of chronic diseases such as Cancer, Open Heart Operations, Neurosurgery, Kidney Transplantation etc., to stations where such medical facilities are available.

iv. Employees with disabilities of 40% or more as certified by a competent authority as per the norms of "persons with disabilities".

v. Female employees who are widows appointed on compassionate grounds will be posted **preferably** in their choice station subject to administrative exigencies.

10. The visually challenged employees are exempt from transfers, except when a specific request is made. Subject to the availability of a clear vacancy, these categories of employees may be posted as far as possible at a place of their choice.

11. Employees transferred on medical grounds shall be assigned to Joint Commissioner's office or low revenue potential circles.

12. Order of preferences shown in the para 9 above will be followed by the Committee on priority before effecting transfers of other categories.

(Contd...3)

File No. REV01-CCST0CCTE/4/2024-CT-I (Computer No. 2532185)
Generated from eOffice by V. UMA MAHESWARA RAO, ASO1(VUMR)-IC-CT SECTION-REV01, ASSISTANT SECTION OFFICER, REV01-Revenue on 03/03/2025 03:57 pm

13. If both husband and wife are Government employees, efforts shall be made to post both of them at a station or in the stations that are nearer to each other, subject to administrative exigencies.

14. All transfers effected under these guidelines, including the employees who exercised the option of preferred stations, shall be treated as request transfers for sanction of TTA and other transfer benefits.

15. Employees on promotion shall invariably be transferred from their existing stations unless no such promotion posts exist at a different station.

II. General Guidelines:

1. The Government will effect transfers of Deputy Commissioners (ST) and above cadre for which necessary proposals shall be submitted by CCST.

2. The CCST shall effect transfers of Assistant Commissioners (ACs) (ST)/Deputy Assistant Commissioners (Dy. ACs) (ST).

3. Transfers of Goods and Service Tax Officers (GSTOs) and Assistant Executive Officers (AEOs) within the Nodal Division shall be carried out by the Joint Commissioner (ST) of the Nodal Division based on the decision made by a Committee of Officers.

4. The Joint Commissioners of Nodal divisions shall effect Executive Tax Assistant (ETA) transfers in consultation with the concerned Joint Commissioners duly ensuring balanced staffing among all the CT Offices in a district.

5. Transfers and postings of ernployees belonging to district and zonal cadres shall be conducted using the respective erstwhile districts and zones, as Units in accordance with the localization of cadres under the Presidential Order.

6. To ensure that the preferences listed in Para 9 of Principles for Transfers and Postings above, are not misutilised, the Department shall have internal Committees to thoroughly scrutinize the applications under respective categories and recommend appropriate decision to the Competent authority.

7. The standing instructions on the transfers of office bearers of recognized employee Associations as issued in Circular Memo.No.GAD01-SW0SERA/27/2019- SW, GA (Services Welfare) Department, dt.15.06.2022 will apply, i.e., not to transfer the office bearers of all the Recognized Service Associations in the State at the State level, District level and Division level until their completion of three(3) terms or nine(9) years of stay in a particular station.

a. The list of office bearers at the division / district levels of the recognized employee associations shall be forwarded to the Joint Commissioners (ST) through the respective District Collector.

b. The list of office bearers of the State associations shall be forwarded to the CCST at the State level through the General Administration Department (GAD) only. The transferring authority is instructed not to consider any list not received through the aforementioned channels.

(Contd...4)

Generated from eOffice by V. UMA MAHESWARA RAO, ASO1(VUMR)-IC-CT SECTION-REV01, ASSISTANT SECTION OFFICER, REV01-Revenue on 03/03/2025 03:57 pm

c. However, the competent authorities can effect transfers on administrative grounds even before the expiry of nine-year period after recording the reasons.

8. The standing instructions on the transfers of Gazetted officers issued vide G.O.Ms.No.116, GAD (Services-A) department, dated 21 February 1990, and G.O.Ms.No.157, GAD (Services-A) Department, dated 19 March 2008, will apply. The Native District/ Revenue Division will be determined based on the entry in the employee's Service register.

9. The request of employees with any charges/ACB/Vigilance cases pending against them shall not be considered for transfer. The authority shall indicate this clearly against the employee's name if there is any transfer request.

10. The posting of Officers in Special Functional Units (SFU), such as IT&DAC, Legal, and Training wings, in the CCST office will follow the policy outlined in Circular No. REV03-17029/1/2023-D SEC-CCT, dated 07.06.2023.

11. As part of the department's reorganization in earlier two phases, certain employees were provisionally allocated to the R.O/CCST office/other divisions under "Orders to serve". Now, they are also eligible for transfers.

12. When transferring from CCST/RO offices/other divisions, employees will be reassigned to their parent division, subject to the availability of vacancies. These transfers will be based on their order of seniority, while the senior- most employee being transferred to his parent division first and so on till all the vacancies filled in the parent division, and the junior employees will remain in the CCST/RO offices/outside parent divisions.

13. In view of the establishment of the Central Registration Unit (CRU) in the office of the Chief Commissioner of State Tax with state-wide jurisdiction, as per Circular No. REG/07/2023 dated 26.03.2024, ten(10) units headed by Assistant Commissioners (ACs) have been designated exclusively to perform the Registration functions at the CRU. To ensure deploying 10 Registration Units, the CCST shall depute the required staff at various levels from the CCST office / RO Offices and nearby divisions.

14. Each officer in the Assistant Commissioner (ST) cadre and above and the Deputy Assistant Commissioner (ST), GSTO, and below cadre will be allowed to opt for five stations of their choice except the immediately preceding station worked in any cadre. Choices will be considered only to the extent possible after accounting for their respective performance and administrative considerations, if any.

15. In cases where a Deputy Assistant Commissioner (ST) in the Special Audit teams, established at the divisional level and provided with extensive training for conducting audits effectively, falls under the mandatory transfer criteria due to the completion of five years at their duty station, they shall be transferred to another circle (outside the present station) within the same division. This ensures their expertise is effectively utilized without disrupting the division's audit capabilities.

(Contd...5)

Generated from eOffice by V. UMA MAHESWARA RAO, ASO1(VUMR)-IC-CT SECTION-REV01, ASSISTANT SECTION OFFICER, REV01-Revenue on 03/03/2025 03:57 pm

III. Procedures for Transfers and Postings:

1. All employees who completed 5 years tenure in a station and employees seeking request transfers shall apply through online CTD portal.

2. After submitting the online application, the applicant should download the PDF format (including all the supporting documents) and submit the signed copy to the respective controlling officer, who will forward it to the designated authority if he/she is not such designated authority for effecting the transfers.

3. Requests for transfers outside an officer's cadre controlling unit (e.g if a GSTO/SA working in Vijayawada Nodal Division requests a transfer to Visakhapatnam Nodal Division) will be forwarded to the Head Office for further consideration.

4. The Chief Commissioner of State Taxes will constitute Committees at different levels for effecting transfers of all cadres from Assistant Commissioner and below cadres and devise a schedule to complete the process by 31.08.2024

5. Transfers will be determined based on performance, as assessed by a designated Committee. At the Head Office level, a Committee will evaluate the performance of Assistant Commissioners (ST) and Deputy Assistant Commissioners (ST), while at the Divisional level a separate Committee will assess the performance of Goods and Service Tax Officers (GSTOs) and officers of lower cadres.

6. The performance of Assistant Commissioners (State Tax) and Deputy Assistant Commissioners (State Tax) will be evaluated by the designated Committee based on the data available in the real-time Executive Dashboard of the Commercial Taxes Department. As the performance indicators for lower cadre officers are not available in the dashboard, their performance will be assessed in accordance with the performance of their controlling officers. In other cases, the evaluation will be carried out as per the assessment of the respective Joint Commissioners.

7. All earlier on-duty postings/deputations and FACs within the Department are deemed to have been cancelled with effect from 01.09.2024.

8. The entire of exercise of transfers shall be completed by 31.08.2024 and any deviation to the above instructions will be viewed seriously.

4. The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli, shall take further necessary action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT(CT) FINANCE

To
The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director, Treasuries and Accounts, A.P., Mangalagiri.
The Pay and Accountant Officer, Andhra Pradesh, Mangalagiri.
All District Treasury Offices in the State.
Copy to:
OSD to Hon'ble Minister (CT)
PS to Secretary to Government (CT) Finance.
Sc/Sf.

//FORWARDED::BY ORDER//

SECTION OFFICER

File No. REV01-CCST0CCTE/4/2024-CT-I (Computer No. 2532185)
Generated from eOffice by V. UMA MAHESWARA RAO, ASO1(VUMR)-IC-CT SECTION-REV01, ASSISTANT SECTION OFFICER, REV01-Revenue on 03/03/2025 03:57 pm